

House File 2473

S-5204

1 Amend the amendment, S-5196, to House File 2473,
2 as amended, passed, and reprinted by the House, as
3 follows:

4 1. Page 28, after line 38 by inserting:

5 <DIVISION
6 ENVIRONMENTAL TESTING SALES TAX EXEMPTION
7 Sec. ____ . Section 423.2, subsection 6, paragraph a,
8 Code 2014, is amended to read as follows:

9 a. The sales price of any of the following
10 enumerated services is subject to the tax imposed
11 by subsection 5: alteration and garment repair;
12 armored car; vehicle repair; battery, tire, and
13 allied; investment counseling; service charges of
14 all financial institutions; barber and beauty; boat
15 repair; vehicle wash and wax; campgrounds; carpentry;
16 roof, shingle, and glass repair; dance schools
17 and dance studios; dating services; dry cleaning,
18 pressing, dyeing, and laundering; electrical and
19 electronic repair and installation; excavating and
20 grading; farm implement repair of all kinds; flying
21 service; furniture, rug, carpet, and upholstery
22 repair and cleaning; fur storage and repair; golf and
23 country clubs and all commercial recreation; gun and
24 camera repair; house and building moving; household
25 appliance, television, and radio repair; janitorial and
26 building maintenance or cleaning; jewelry and watch
27 repair; lawn care, landscaping, and tree trimming
28 and removal; limousine service, including driver;
29 machine operator; machine repair of all kinds; motor
30 repair; motorcycle, scooter, and bicycle repair;
31 oilers and lubricators; office and business machine
32 repair; painting, papering, and interior decorating;
33 parking facilities; pay television; pet grooming; pipe
34 fitting and plumbing; wood preparation; executive
35 search agencies; private employment agencies, excluding
36 services for placing a person in employment where the
37 principal place of employment of that person is to be
38 located outside of the state; reflexology; security
39 and detective services, excluding private security
40 and detective services furnished by a peace officer
41 with the knowledge and consent of the chief executive
42 officer of the peace officer's law enforcement
43 agency; sewage services for nonresidential commercial
44 operations; sewing and stitching; shoe repair and
45 shoeshine; sign construction and installation;
46 storage of household goods, mini-storage, and
47 warehousing of raw agricultural products; swimming
48 pool cleaning and maintenance; tanning beds or salons;
49 taxidermy services; telephone answering service; test
50 laboratories, including mobile testing laboratories

1 and field testing by testing laboratories, and
2 excluding tests on humans or animals and excluding
3 environmental testing services; termite, bug, roach,
4 and pest eradicators; tin and sheet metal repair;
5 transportation service consisting of the rental of
6 recreational vehicles or recreational boats, or the
7 rental of motor vehicles subject to registration which
8 are registered for a gross weight of thirteen tons
9 or less for a period of sixty days or less, or the
10 rental of aircraft for a period of sixty days or less;
11 Turkish baths, massage, and reducing salons, excluding
12 services provided by massage therapists licensed
13 under chapter 152C; water conditioning and softening;
14 weighing; welding; well drilling; wrapping, packing,
15 and packaging of merchandise other than processed meat,
16 fish, fowl, and vegetables; wrecking service; wrecker
17 and towing.

18 Sec. _____. Section 423.3, Code 2014, is amended by
19 adding the following new subsection:

20 NEW SUBSECTION. 101. The sales price from
21 the furnishing of environmental testing services
22 performed at a laboratory, in the field, or by a mobile
23 testing service. For purposes of this subsection,
24 "*environmental testing*" means the physical or chemical
25 analysis of soil, water, wastewater, air, or solid
26 waste performed in order to ascertain the presence of
27 environmental contamination or degradation.

28 Sec. _____. EFFECTIVE DATE. This division of this
29 Act takes effect July 1, 2015.>

30 2. By renumbering as necessary.

DENNIS H. BLACK